

# GENERAL INDEX.

<b>ABERDEEN AND DISTRICT INCORPORATED ACCOUNTANTS' STUDENTS' SOCIETY—</b>	<b>PAGE</b>	<b>BENGAL AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	<b>PAGE</b>
Annual Dinner .. .. .	223	Inaugural Meeting .. .. .	290
Meeting .. .. .	61	Meetings .. .. .	332, 377
<b>ACCOUNTANCY : The Etiquette of the Profession—</b>		<b>BIRMINGHAM AND MIDLAND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
Lecture by Mr. Thomas Keens, F.S.A.A. ..	247	Annual Meeting .. .. .	377
<b>ACCOUNTANCY IN AMERICA—</b>		Syllabus of Lectures .. .. .	95
Proposed Consolidation of National Societies..	222	<b>BOMBAY AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
<b>ACCOUNTANT OFFICERS, ROYAL NAVAL RESERVE—</b>		Annual Report .. .. .	560
Annual Dinner .. .. .	200	<b>BOOK-KEEPING, THE MOST TRAGIC IN HISTORY—</b>	
<b>ACCOUNTANT OFFICERS, ROYAL AIR FORCE—</b>		Lecture by Mr. Leonard J. Reid, City Editor, <i>Daily Telegraph</i> .. .. .	218
Note re Entrance Examination.. .. .	148	<b>BRADFORD AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	
<b>ACCOUNTANTS AS TRUSTEES—</b>		Syllabus of Lectures .. .. .	59
Provisions for Payment of Professional Charges	384	Building Societies and Interest Rates .. .. .	2
<b>ACCOUNTING AS AN AID TO COMMERCE—</b>		<b>BUILDING SOCIETIES OF YESTERDAY AND TO-DAY—</b>	
Paper by Professor Wm. Annan, C.A. .. ..	509	Article on .. .. .	263
<b>ANNUITY FREE OF INCOME TAX, GIFT OF—</b>		<b>BUSINESS OF COURTS COMMITTEE—</b>	
Article on .. .. .	189	Interim Report (Notes) .. .. .	226
<b>ARBITRATION—</b>		London Chamber of Commerce and .. .. .	226
Chambers of Commerce and .. .. .	383	Memorandum by Solicitors' Managing Clerks' Association .. .. .	324
Pitfalls for Arbitrators (Article) .. .. .	229	Notes re .. .. .	104, 298
<b>ASSOCIATION OF BRITISH CHAMBERS OF COMMERCE—</b>		Report re .. .. .	255
Deputation to Chancellor of the Exchequer ..	239	Business Reply Service and Sample Post (Note) ..	95
Report on Obsolescence of Plant (Note) ..	384	<b>CAPITALIST COMBINATIONS IN INDUSTRY—</b>	
<b>AUDITING, SOME NOTES ON—</b>		Paper by Mr. C. Hewetson Nelson, F.S.A.A. ..	487
Lecture by Mr. W. P. Gill, A.S.A.A. .. ..	8	<b>CHANGES AND REMOVALS</b> .. 16, 58, 89, 139, 183, 200, 238, 284, 337, 365, 472, 560	
<b>AUDITORS' RESPONSIBILITIES—</b>		<b>CHARTERED INSTITUTE OF SECRETARIES—</b>	
The British Point of View: Paper by Mr. H. Morgan, F.S.A.A. .. .. .	431	Autumn Meeting .. .. .	40
The Continental Point of View: Paper by Dr. W. Voss .. .. .	443	Conference at Oxford .. .. .	276, 324
The American Point of View: Paper by Col. R. H. Montgomery, C.P.A. .. .. .	451	Dinner at Guildhall .. .. .	91
Article on .. .. .	478	City of London College—	
<b>AUDITORS, THE DUTIES AND INDEPENDENCE OF—</b>		Annual Meeting .. .. .	134
Correspondence re .. .. .	193	Old Students' Association .. .. .	97
Notes on .. .. .	186	<b>COMPANIES—</b>	
<b>AUDITS BY TENDER—</b>		Accounts of, American Institute of Accountants and .. .. .	228
Article on .. .. .	7	Arrears of Calls—	
Notes re .. .. .	341	Correspondence re .. .. .	287
<b>BANK ACCOUNT TRANSFERS—</b>		Auditors of, New York Stock Exchange and .. .. .	186, 261, 285
Article on .. .. .	33	Companies' Articles, Provisions in—	
<b>Bank Guarantees—</b>		Correspondence re .. .. .	26
Notes re .. .. .	155	Company Law Amendment—	
<b>BANKRUPTCY—</b>		Associated British Chambers of Commerce and .. .. .	272
Amendments to Rules .. .. .	73	Compulsory Purchase of a Company's Shares—	
Chambers of Commerce and .. .. .	383	Correspondence re .. .. .	319
New Board of Trade Regulations re Taxes ..	345	Floating Charge, Avoidance of (Article) .. .. .	300
<b>BANKRUPTCY, PREFERENTIAL PAYMENTS IN—</b>		Losses of Subsidiary Companies—	
Lecture by Mr. R. Kynoch Clark, A.C.A. ..	241	Correspondence re .. .. .	286
<b>BANK'S LIABILITY, PAYING-IN FRAUD AND—</b>		Reconstructions and Amalgamations, Stamp Duties on (Article) .. .. .	342
Article on .. .. .	4	Registrations in 1932 .. .. .	162
<b>BELFAST AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		Shareholders' Protection Association—	
Annual Dinner .. .. .	149	Notes re .. .. .	33
Annual Meeting .. .. .	331	Surplus Assets (Article) .. .. .	5
Annual Report .. .. .	289	<b>CONSULTATIVE COMMITTEES—</b>	
Opening of New Rooms and Library .. .. .	147	Article on .. .. .	228
		Correspondence re .. .. .	320

Corporation of Accountants, Limited—	PAGE	GROUP FINANCE, SOME ASPECTS OF—	PAGE
Annual Dinner .. .. .	216	Lecture by Mr. Robert Ashworth, F.C.A.,	
<b>CORRESPONDENCE—</b>		F.S.A.A. .. .. .	205
Arrears of Calls .. .. .	287	Headmasters' Employment Committee—	
Auditors, The Duties and Independence of ..	193	Reunion of Boys at Incorporated Accountants'	
Companies' Articles, Provisions in .. .. .	26	Hall .. .. .	244
Compulsory Purchase of a Company's Shares..	319	<b>HOLDING AND SUBSIDIARY COMPANIES—</b>	
Consultative Committees .. .. .	320	Paper by Sir Albert Wyon, F.C.A. .. .. .	413
Disposal of Old Records .. .. .	286	<b>HULL AND DISTRICT SOCIETY OF INCOR-</b>	
Ground Rents, Taxation of .. .. .	135	<b>PORATED ACCOUNTANTS—</b>	
Hire-Purchase Goods, Landlord's Distraint on	26	Annual Meeting .. .. .	378
Income Tax on Annuities .. .. .	237	Syllabus of Lectures .. .. .	59
Interest and Trading Losses .. .. .	135	<b>INCOME TAX—</b>	
Municipal Corporations Audit Bill .. .. .	321	Annuities, Income Tax on—	
Subsidiary Companies, Losses of .. .. .	286	Correspondence <i>re</i> .. .. .	237
Surtax on Profit Rentals .. .. .	194, 237	Annuity Free of Income Tax, Gift of (Article)	189
<b>Counsel's Fees—</b>		Association of British Chambers of Commerce—	
Modification of Two-thirds Rule (Note) ..	156	Deputation to Chancellor of the Exchequer	239
<b>CUMBERLAND AND WESTMORLAND DIS-</b>		Bankruptcy Regulations.. .. .	345
<b>TRICT SOCIETY OF INCORPORATED AC-</b>		Budget, 1933—	
<b>COUNTANTS—</b>		Chancellor's Speech .. .. .	266
Annual Dinner .. .. .	246	Notes on .. .. .	259
Annual Meeting .. .. .	378	Building Societies : New Basis of Assessment—	
Meeting (Students' Section) .. .. .	213	Examples of Computations .. .. .	54
<b>DIRECTORS' PERSONAL LIABILITY FOR</b>		Notes on .. .. .	2, 33
<b>DEBTS—</b>		Text of .. .. .	15
Article on .. .. .	157	Co-operative Societies : Basis of Assessment—	
<b>DUBLIN INCORPORATED ACCOUNTANTS'</b>		Notes <i>re</i> .. .. .	65, 227, 259, 341
<b>STUDENTS' SOCIETY—</b>		Depreciation Rates .. .. .	8, 237
Syllabus of Lectures .. .. .	97	Employment Abroad .. .. .	474
<b>EAST ANGLIA DISTRICT SOCIETY OF INCOR-</b>		Finance Act, 1933 (Text) .. .. .	347
<b>PORATED ACCOUNTANTS—</b>		Finance Bill, 1933—	
Annual Dinner .. .. .	57	Notes on .. .. .	295
<b>ECONOMIC WAR—</b>		Text of .. .. .	303
Lecture by Mr. S. W. Alexander, City Editor,		French Income Tax—	
<i>Daily Express</i> .. .. .	139	Basis of Assessment (Note) .. .. .	261
<b>EDUCATION—</b>		Ground Rents, Taxation of—	
Address by Dr. Cyril Norwood .. .. .	233	Correspondence <i>re</i> .. .. .	135
Embargo on New Issues of Capital—		Insurance Premiums, Allowance of .. .. .	226
Notes <i>re</i> .. .. .	155	Interest and Trading Losses—	
<b>ENGLISH-SPEAKING ACCOUNTANTS IN PARIS—</b>		Correspondence <i>re</i> .. .. .	135
Annual Dinner .. .. .	117	Losses, Annual Charges and Computation of	
<b>ERRORS, HOW TO DETECT WHERE ACCOUNTS</b>		(Notes) .. .. .	64
<b>DO NOT BALANCE—</b>		Obsolescence, Association of Chambers of	
Lecture by Mr. W. J. Back, A.S.A.A. .. ..	361	Commerce and .. .. .	384
<b>EXCHANGE FLUCTUATIONS—</b>		Office or Employment, Meaning of (Notes) ..	2
Paper by Mr. A. E. Cutforth, F.C.A. .. ..	399	Profit-Rentals, Surtax on—	
<b>EXECUTORS, DUTIES AND LIABILITIES OF—</b>		Correspondence <i>re</i> .. .. .	194, 237
Lecture by Mr. J. Linahan, A.S.A.A. .. ..	19	Questions in Parliament—	
<b>EXPORTS CREDITS GUARANTEE DEPART-</b>		Annual Charges and Computation of Losses	98
<b>MENT—</b>		British Subjects Resident Abroad .. .. .	291
Lecture by Mr. H. Somerville Smith .. ..	195	Co-operative Societies, Taxation of.. ..	190
<b>FIFTY YEARS PROGRESS—</b>		Direct and Indirect Taxation .. .. .	305
Paper by Sir James Martin, F.S.A.A. .. ..	110	Income Tax Appeals .. .. .	485
<b>FLOATING CHARGE, AVOIDANCE OF—</b>		Mortgagee in Possession of Land, Liability of	291
Article on .. .. .	300	Revenue from Income Tax .. .. .	305
<b>FOREIGN JUDGMENTS (RECIPROCAL EN-</b>		Shipping Profits, Relief from Double Taxation	
<b>FORCEMENT) ACT, 1933—</b>		on—	
Notes on .. .. .	260	Agreement with France .. .. .	149
Text of .. .. .	273	Special Reliefs ; Lecture by Mr. L. W. Caulcott,	
<b>FRIENDLY SOCIETIES' ANNUAL REPORT—</b>		Inspector of Taxes .. .. .	169
Extract from .. .. .	271	Sur-tax on Companies—	
National Conference (Note) .. .. .	3	Article on .. .. .	66
Notes on .. .. .	104, 261, 298, 384	Lecture by Mr. H. A. R. J. Wilson, F.C.A.,	
<b>GARRETT, MR. A. A.—</b>		F.S.A.A. .. .. .	41
Photograph of Portrait by Mr. John Berrie		Sur-tax on Profit Rentals (Article) .. .. .	156
(Supplement) .. .. .	facing p. 70	Wear and Tear Allowance and Sect. 34	
Presentation of Portrait .. .. .	63, 69	Claims .. .. .	191
<b>GLASGOW AND DISTRICT INCORPORATED</b>		<b>INCORPORATED ACCOUNTANTS' BENEVO-</b>	
<b>ACCOUNTANTS' STUDENTS' SOCIETY—</b>		<b>LENT FUND—</b>	
Meetings .. .. .	62, 151	Annual Meeting .. .. .	101, 107
Whist Drive and Dance.. .. .	223	Note <i>re</i> .. .. .	197
		<b>INCORPORATED ACCOUNTANTS' EXAMINA-</b>	
		<b>TIONS—</b>	
		Lecture by Mr. Richard A. Witty, F.S.A.A. ..	47
		Incorporated Accountants' Golfing Society—	
		Meetings .. .. .	52, 255, 328, 360, 486

INCORPORATED ACCOUNTANTS' MASONIC PAGE		LEADING ARTICLES—continued, PAGE	
LODGE—		Personal Liability of Receivers .. .. .	
Installation Meeting .. .. .		Rent and Mortgage Interest Restrictions .. .. .	
40		(Amendment) Act, 1933 .. .. .	
INCORPORATED ACCOUNTANTS' STUDENTS' SOCIETY OF LONDON AND DISTRICT—		Revocation of Acceptance in Contracts .. .. .	
Annual Meeting .. .. .		Society's 48th Annual Meeting .. .. .	
253		Stamp Duties on Reconstructions and Amalgamations .. .. .	
Prizes and Special Lectures .. .. .		342	
Review of Transactions .. .. .		Surplus Assets .. .. .	
109, 469		5	
Syllabus of Lectures .. .. .		Sur-tax on Limited Companies .. .. .	
197		66	
INSTITUTE OF ARBITRATORS—		Sur-tax on Profit Rentals .. .. .	
Meetings .. .. .		156	
150, 158		LECTURES—	
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES—		Accountancy: The Etiquette of the Profession, by Mr. Thomas Keens, F.S.A.A. .. .. .	
Annual Meeting .. .. .		247	
Election of President and Vice-President .. .. .		Accounting as an Aid to Commerce, by Professor Wm. Annan, C.A. .. .. .	
295		500	
INSTITUTE OF MUNICIPAL TREASURERS AND ACCOUNTANTS—		Auditing, Some Notes on, by Mr. W. P. Gill, A.S.A.A. .. .. .	
Acquisition of New Headquarters .. .. .		8	
Presentation to Mr. Arthur Collins, F.S.A.A. .. .. .		Auditors' Responsibilities—	
350		The British Point of View, by Mr. H. Morgan, F.S.A.A. .. .. .	
Presidential Address .. .. .		431	
366		The Continental Point of View, by Dr. W. Voss .. .. .	
INSURANCE AGAINST MACHINERY DEFECTS—		443	
Article on .. .. .		The American Point of View, by Col. R. H. Montgomery, C.P.A. .. .. .	
343		451	
INTERNATIONAL CONGRESS ON ACCOUNTING—		Bankruptcy, Preferential Payments in, by Mr. R. Kynoch Clark, A.C.A. .. .. .	
Accounting as an Aid to Commerce: Paper by Professor Wm. Annan, C.A. .. .. .		241	
Arrangements re .. .. .		Book-keeping, The Most Tragic in History, by Mr. Leonard J. Reid, City Editor, <i>Daily Telegraph</i> .. .. .	
159		218	
Article on .. .. .		Capitalist Combinations in Industry, by Mr. C. Hewetson Nelson, F.S.A.A. .. .. .	
386		487	
Auditors' Responsibilities—		Economic War, by Mr. S. W. Alexander, City Editor, <i>Daily Express</i> .. .. .	
The British Point of View: Paper by Mr. Henry Morgan, F.S.A.A. .. .. .		139	
431		Education, by Dr. Cyril Norwood .. .. .	
The Continental Point of View: Paper by Dr. Wilhelm Voss .. .. .		233	
443		Errors, How to Detect where Accounts do not Balance, by Mr. W. J. Back, A.S.A.A. .. .. .	
The American Point of View: Paper by Col. Robert H. Montgomery, C.P.A. .. .. .		361	
451		Exchange Fluctuations, by Mr. A. E. Cutforth, F.C.A. .. .. .	
Ball at Grosvenor House .. .. .		399	
Banquet in Guildhall .. .. .		Executors, Duties and Liabilities of, by Mr. J. Linahan, A.S.A.A. .. .. .	
425		19	
Capitalist Combinations in Industry: Paper by Mr. C. Hewetson Nelson, F.S.A.A. .. .. .		Export Credits Guarantee Department, by Mr. H. Somerville Smith .. .. .	
487		195	
Control of Charges and Profits of Statutory Undertakings: Paper by Mr. W. Cash, F.C.A. .. .. .		Fifty Years Progress, by Sir James Martin, F.S.A.A. .. .. .	
539		110	
Exchange Fluctuations: Paper by Mr. A. E. Cutforth, C.B.E., F.C.A. .. .. .		Group Finance, Some Aspects of, by Mr. Robert Ashworth, F.C.A., F.S.A.A. .. .. .	
399		205	
Holding and Subsidiary Companies: Paper by Sir Albert W. Wyon, K.B.E., F.C.A. .. .. .		Holding and Subsidiary Companies, by Sir Albert Wyon, F.C.A. .. .. .	
413		413	
International Finance: Paper by Sir Josiah Stamp, D.Sc., F.S.A.A. .. .. .		Income Tax—Special Reliefs, by Mr. L. W. Caulcott, Inspector of Taxes .. .. .	
389		169	
Mechanical Accounting: Paper by Mr. Robert Ashworth, F.C.A., F.S.A.A. .. .. .		International Finance, by Sir Josiah Stamp, F.S.A.A. .. .. .	
517		389	
Notes re .. .. .		Incorporated Accountants' Examinations, by Mr. Richard A. Witty, F.S.A.A. .. .. .	
153, 295, 339, 383		47	
President's Address of Welcome .. .. .		Mechanical Accounting, by Mr. Robert Ashworth, F.C.A., F.S.A.A. .. .. .	
387		517	
Programme .. .. .		Mercantile Law, Recent Developments in, by Mr. Maurice Share, B.A., Barrister-at-Law .. .. .	
301		277	
Reception at Grosvenor House .. .. .		Monetary Problems, by Mr. H. E. Davis, F.S.A.A. .. .. .	
467		74	
Report of Proceedings .. .. .		Municipal Audits, The Conduct of, by Mr. F. S. Smith, A.S.A.A. .. .. .	
387		179	
Visits to Scotland and Ireland .. .. .		New Industrial Revolution, by Mr. Thomas Keens, F.S.A.A. .. .. .	
557, 558		163	
INTERNATIONAL FINANCE—		Railway Accounts and the Double Account System, by Mr. Percy H. Walker, F.S.A.A. .. .. .	
Paper by Sir Josiah Stamp, F.S.A.A. .. .. .		81	
389		Statutory Undertakings, Control of Charges and Profits of, by Mr. W. Cash, F.C.A. .. .. .	
INTERNATIONAL HOSPITALS ASSOCIATION—		539	
Accounting Committee's Interim Report .. .. .		Sterling, The Outlook for, by Professor T. E. Gregory, D.Sc. (Econ.) .. .. .	
344		117	
Notes re .. .. .		Sur-tax on Limited Companies, by Mr. H. A. R. J. Wilson, F.C.A., F.S.A.A. .. .. .	
340		41	
Kreuger and Toll—		Taxation, The Effects of, upon Industry, by Mr. Godfrey Craven, F.S.A.A. .. .. .	
Note re .. .. .		316	
155		Legal Documents, Interpretation of (Notes) .. .. .	
LEADING ARTICLES—		260	
Annuity Free of Income Tax, Gift of .. .. .		LEICESTER AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—	
189		Syllabus of Lectures .. .. .	
Arbitrators, Pitfalls for .. .. .		59	
229			
Auditors' Responsibilities .. .. .			
478			
Bank Account Transfers .. .. .			
33			
Bank's Liability, Paying-in Fraud and Building Societies of Yesterday and To-day .. .. .			
4			
263			
Consultative Committees .. .. .			
228			
Floating Charge, Avoidance of .. .. .			
300			
Fourth International Congress on Accounting .. .. .			
386			
Insurance against Machinery Defects .. .. .			
343			
Life Policy Gifts .. .. .			
104			
Periodic Payments and Garnishee Orders .. .. .			
34			
Personal Liability of Directors for Debts .. .. .			
157			



<b>LIFE POLICY GIFTS—</b>	<b>PAGE</b>	<b>NOTTINGHAM, DERBY AND LINCOLN DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>	<b>PAGE</b>
Article on .. .. .	104	Annual Dinner .. .. .	167
<b>LIVERPOOL AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		Annual Meeting .. .. .	379
Annual Luncheon .. .. .	101, 110	Syllabus of Lectures .. .. .	60
Annual Dinner .. .. .	185, 214	<b>OBITUARY—</b>	
Annual Meeting .. .. .	332	Bailey, J. H. .. .. .	251
Meetings .. .. .	60, 147, 213, 473	Bridge, J. .. .. .	337
Syllabus of Lectures .. .. .	27	Burnett, F. J. .. .. .	139
<b>LOCAL EXPENDITURE—</b>		Cooper, C. H. .. .. .	167
England and Wales, Report of Committee (Note) .. .. .	66	Costello, J. E. .. .. .	283
Scotland, Report of Committee (Notes) .. .. .	98	Dearden, F. .. .. .	337
<b>LOCAL GOVERNMENT FINANCE, TOPICAL PROBLEMS IN—</b>		Goldby, W. E. .. .. .	167
Lecture by Mr. F. J. Alban, C.B.E., F.S.A.A. .. .. .	125	Heckels, R. D. .. .. .	167
<b>LONDON AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		Howes, P. D. .. .. .	40
Annual General Meeting .. .. .	331	James, H. M. .. .. .	167
Meetings .. .. .	27, 31, 36, 79, 185	Jones, W. E. .. .. .	40
Reception and Dance .. .. .	95, 216	Laws, R. M. .. .. .	167
London Chamber of Commerce—		Lowe, T. E. .. .. .	193
Annual Meeting (Notes) .. .. .	250	MacLeod, G. A. .. .. .	251
<b>MANCHESTER AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		McAuslan, P. C. .. .. .	183
Annual Dinner .. .. .	197	McLemon, E. C. .. .. .	382
Meeting .. .. .	148	Mann, G. C. M. .. .. .	337
Syllabus of Lectures .. .. .	96	Middleton, J. R. .. .. .	193
<b>MECHANICAL ACCOUNTING—</b>		Pixley, F. W. .. .. .	337
Paper by Mr. Robert Ashworth, F.C.A., F.S.A.A. .. .. .	517	Port, W. T. .. .. .	338
<b>MERCANTILE LAW, RECENT DEVELOPMENTS IN—</b>		Shorrocks, E. G. .. .. .	87
Lecture by Mr. Maurice Share, B.A., Barrister-at-Law .. .. .	277	Smith, R. .. .. .	193
<b>MONETARY AND ECONOMIC CONFERENCE—</b>		Steele, H. .. .. .	167
Notes re .. .. .	840	Vance, C. M. .. .. .	183
<b>MONETARY PROBLEMS—</b>		Warren, F. J. .. .. .	27
Lecture by Mr. H. E. Davis, F.S.A.A. .. .. .	74	<b>PERIODIC PAYMENTS AND GARNISHEE ORDERS—</b>	
<b>MUNICIPAL AUDITS, THE CONDUCT OF—</b>		Article on .. .. .	34
Lecture by Mr. F. S. Smith, A.S.A.A. .. .. .	179	<b>PROFESSIONAL APPOINTMENTS</b> 29, 57, 161, 223, 245, 365, 486	
<b>MUNICIPAL CORPORATIONS (AUDIT) Act, 1933—</b>		Profits, Index Number of .. .. .	478
Text of .. .. .	469	<b>PUBLIC AUDITORS—</b>	
<b>MUNICIPAL CORPORATIONS (AUDIT) BILL—</b>		Lists of .. .. .	175, 197
Correspondence re .. .. .	321	<b>PUBLIC TRUSTEE—</b>	
Debate in Parliament .. .. .	321	Annual Report .. .. .	315
Notes re .. .. .	295, 340	<b>QUESTIONS IN PARLIAMENT</b> 98, 190, 240, 291, 305	
Text of .. .. .	231, 304	<b>RAILWAY ACCOUNTS AND THE DOUBLE ACCOUNT SYSTEM—</b>	
Municipal Debt .. .. .	151	Lecture by Mr. Percy H. Walker, F.S.A.A. .. .. .	81
Municipal Hospitals, Cost of—		Rates in Towns and Urban Districts—	
Appointment of Departmental Committee .. .. .	383, 473	Comparison of .. .. .	106
<b>NEWCASTLE-UPON-TYNE AND DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		<b>RATING VALUATION—</b>	
Annual Dinner .. .. .	89	Article on .. .. .	190
Annual Meeting .. .. .	333	Receivers' Accounts; Discharge of Company's Contracts (Notes) .. .. .	187
Annual Report .. .. .	290	<b>RECEIVERS' PERSONAL LIABILITY—</b>	
Syllabus of Lectures .. .. .	96	Article on .. .. .	282
<b>NEW INDUSTRIAL REVOLUTION—</b>		<b>RENT AND MORTGAGE INTEREST RESTRICTIONS (AMENDMENT) ACT, 1933—</b>	
Lecture by Mr. Thomas Keens, F.S.A.A. .. .. .	163	Article on .. .. .	482
<b>NORTH LANCASHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		Notes on the Bill .. .. .	103, 385
Annual Dinner .. .. .	93	<b>REVIEWS—</b>	
Annual Meeting .. .. .	379	Accountants' and Auditors' Diary, 1933 .. .. .	88
Annual Meeting (Students' Section) .. .. .	291	Accountants' Pitfalls .. .. .	292
Annual Report (Students' Section) .. .. .	254	Allowed Subscriptions .. .. .	360
Syllabus of Lectures .. .. .	28, 60	Auditing, The Principles of .. .. .	359
<b>NORTH STAFFORDSHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—</b>		Back Duty Cases .. .. .	360
Annual Dinner .. .. .	251	Bankruptcy and Deeds of Arrangement, Principles of .. .. .	134
Meeting .. .. .	148	Bankruptcy Law in the British Empire .. .. .	134
Syllabus of Lectures .. .. .	60	Book-keeping for Retail Cash Trades .. .. .	89
		Britain and the War Debts .. .. .	254
		Companies Act, 1929, with Special Reference to Scotland .. .. .	223
		Companies Diary and Agenda Book, 1933 .. .. .	88
		Company Law in a Nutshell .. .. .	292
		Company Law, Questions and Answers on .. .. .	359

REVIEWS—continued.		PAGE	SCOTTISH NOTES—continued.		PAGE
Contracts, Students' Summary of the Law of	..	360	Scottish Banks—The Small Depositor	..	151
Cost Accounting and Costing Methods	..	18	Scottish Council Meetings	.. 61, 183, 257, 382	
Cost Accounts, Manual of	..	88	Scottish Economy Committee	..	99
Costing for the Cocoa, Chocolate and Sugar	..		Scottish Education Accounts	..	29, 561
Confectionery Trades	..	166	Scottish Joint Stock Banks	..	184
Death Duties	..	185	Scottish Sequestrations	..	151
Don'ts for Articled Clerks and Young Prac-	..		Scottish Thrift	..	100
titioners	..	292	Solicitors (Scotland) Bill	..	293, 338
"Factotum" Audit Date Register	..	53	Stamp (Sir Josiah) in Glasgow	..	257
Foreign Exchange, An Introduction to the	..		Trend of Civic Finance	..	100
Practice of	..	135	Valuation of Shares of a Private Company	..	223
Good Investing	..	135			
General Tariff of the United Kingdom: Law	..		SHEFFIELD AND DISTRICT SOCIETY OF		
and Regulations	..	204	INCORPORATED ACCOUNTANTS—		
Income Tax and Sur-tax Practice	..	166	Annual Dinner	..	80
Income Tax Law and Practice	..	89	Annual Meeting	..	380
Incomplete Records: The Preparation and	..		Annual Report	..	334
Audit of Accounts	..	254	Syllabus of Lectures	..	60
Incorporated Accountants' Year Book, 1933	..	158			
Incorporated Building Societies, The Law and	..		SOCIETY OF INCORPORATED ACCOUNTANTS		
Practice relating to	..	184	AND AUDITORS—		
Incorporated Students' Telephone	..	134, 360	Annual Meeting	..	299, 306
Kreuger, Ivar	..	204	Council Meetings	.. 46, 69, 158, 225, 230, 302, 484	
Local Authority Finance, Accounts and Auditing	..	53	District Societies, Conference of Representatives	..	319
Lunacy Accounts	..	254	Election of President and Vice-President	..	295
Management Audit	..	53	Examination Results	101, 126, 161, 287, 339, 351, 486	
Mercantile Law	..	359	Membership	16, 52, 88, 114, 160, 191, 238, 284, 301, 360, 386	
Mercantile Law, Lectures on	..	255	Presidential Address	..	306
Multiple Shop Accounts	..	204	Scottish Branch—		
Palmer's Company Law	..	204	Annual Meeting	..	256
Power Economy in the Factory	..	135	South African (Eastern) Branch—		
Private Companies: Their Management and	..		Annual Dinner	..	470
Statutory Obligations	..	166	Annual Meeting	..	471
Process Cost Accounting, The Fundamentals of	..	18	South African (Northern) Branch—		
Public Issue, The Routine of	..	88	Annual Meeting	..	232
Quicker Calculations for Accountancy Students	..	18	Election of Chairman and Vice-Chairman	..	300
Ranking & Spicer's Company Law	..	204	South African (Western) Branch—		
Rates and Rating	..	204	Annual Meeting	..	350
Rating and Assessment in London	..	292			
Receivers for Debenture Holders appointed	..		SOCIETY OF INCORPORATED ACCOUNTANTS		
without the Aid of the Court	..	292	IN IRELAND—		
Reduction of Share Capital, The Law Relating to	..	89	Annual Meeting	..	473
Rights and Duties of Liquidators, Trustees and	..		Annual Report	..	350
Receivers	..	53			
Scientific Investment	..	18	SOLICITORS ACT, 1933—		
Secretary's Manual	..	359	Note re	..	475
Stock Exchange, The Work of	..	473	Text of	..	484
Tables of Procedure	..	166			
Tax Cases; Digest and Index of Official Reports	..	204	SOLICITORS BILL—		
Unemployment Insurance	..	360	Notes re	..	31, 102, 297
United Kingdom Income Tax—A Guide for	..		Text of	..	138
Foreign Visitors	..	53			
Umlin's Law of Trustees	..	360	SOUTH OF ENGLAND DISTRICT SOCIETY OF		
"Verisimpul" T.S.M. Cash Book	..	360	INCORPORATED ACCOUNTANTS—		
			Luncheon to the Mayor of Southampton	..	
			(Councillor F. Woolley, F.S.A.A.)	..	328
REVOCATION OF ACCEPTANCE IN CON-			SOUTH WALES AND MONMOUTHSHIRE DIS-		
TRACTS—			TRICT SOCIETY OF INCORPORATED AC-		
Article on	..	67	COUNTANTS—		
Savings Certificates (Note)	..	298	Annual Dinner	..	287
			Annual Meeting	..	380
			Annual Report	..	334
			Meetings, Students' Section	61, 97, 148, 213, 254, 291, 334, 473	
			Syllabus of Lectures	..	28
SCOTTISH NOTES—					
Aberdeen and District Students' Society	..	61	STAMP DUTIES ON RECONSTRUCTIONS AND		
Boot-legging Profits	..	184	AMALGAMATIONS—		
Company Law Amendment	..	293	Article on	..	342
Debt Recovery Company	..	561			
Edinburgh's Codifying Order	..	473	STATUTORY UNDERTAKINGS, CONTROL OF		
Examination Results	..	151, 337	CHARGES AND PROFITS OF—		
Executorship Accounts	..	29	Paper by Mr. W. Cash, F.C.A.	..	539
Glasgow Students' Society	..	62, 151			
Income Tax—Employment Abroad	..	474	STERLING, THE OUTLOOK FOR—		
Incorporated Accountants' Golf Club	..	29	Lecture by Professor T. E. Gregory, D.Sc.	..	
Institute of Accountants, Glasgow	..	257	(Econ.)	..	117
Institute of Public Administration	..	184	Notes on	..	102
International Congress	..	473			
Liquidation Question	..	293	STOCK EXCHANGE—		
Municipal Candidates	..	100	Division of Commission with Agents (Notes)		
Public Administration	..	338			
Savings Banks—Income Tax	..	382, 561			

<i>Stock Exchange Official Intelligence—</i>	PAGE	TAXATION, THE EFFECTS OF, UPON PAGE
Amalgamation with Year Book (Note) ..	475	INDUSTRY—
SURPLUS ASSETS—		Lecture by Mr. Godfrey Craven, F.S.A.A. ..
Article on .. .. .	5	316
SUR-TAX ON LIMITED COMPANIES—		WEST OF ENGLAND DISTRICT SOCIETY OF
Article on .. .. .	66	INCORPORATED ACCOUNTANTS—
Lecture by Mr. H. A. R. J. Wilson, F.C.A.,		Annual Dinner .. .. .
F.S.A.A. .. .. .	41	56
SUR-TAX ON PROFIT RENTALS—		Annual Meeting .. .. .
Article on .. .. .	156	381
SWANSEA AND SOUTH-WEST WALES DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—		Syllabus of Lectures .. .. .
Annual Dinner .. .. .	217	61
Annual Report .. .. .	387	YORKSHIRE DISTRICT SOCIETY OF INCORPORATED ACCOUNTANTS—
Syllabus of Lectures .. .. .	90	Annual Dinner .. .. .
		145
		Annual Meeting .. .. .
		381
		Annual Report .. .. .
		336
		Syllabus of Lectures .. .. .
		29, 561

## INDEX TO LEGAL CASES.

ACCOUNTANCY—	PAGE	COMPANY LAW—continued.	PAGE
Armitage v. Brewer & Knott—Claim against Accountants for Alleged Negligence ..	114	Kleinworts v. The Associated Automatic Machine Corporation, Limited—Fraudulent Certification of Transfers by Registrars; Liability of Company .. .. .	261
Dunford (J. J.), Executors of v. W. F. Ewbank & Co.—Claim against Accountants for Alleged Breach of Duty .. .. .	200	Leitch (Wm. C.) Brothers, Limited, <i>In re</i> —Winding Up; Liquidator's Action against Director for Misfeasance .. .. .	80, 157
Jones and Peel v. Light—Accountant's Claim for Charges .. .. .	91	Leith (Wm. C.) Brothers, Limited, <i>In re</i> —Winding Up; Director liable for Misfeasance; Moneys recoverable by Liquidator; Rights of Creditors .. .. .	103, 184
Sanders v. E. Miles Taylor and Miles Taylor & Co.—Articled Clerk's Claim for Wrongful Dismissal .. .. .	326	Metcalfe (William) & Sons, Limited, <i>In re</i> —Surplus Assets in Liquidation; Rights of Shareholders .. .. .	6, 62, 64, 152
Wallerawang Collieries Limited v. Brierley and Others—Action against Accountants for Alleged Negligence .. .. .	559	Patrick & Lyon, Limited, <i>In re</i> —Company Insolvent; Creation of Floating Charge; Meaning of "Fraudulent" .. .. .	382
ADMINISTRATORS—(See <i>Executorship Law and Trusts</i> .)		Reidy and Others v. Walker and Others—Rent Restriction Acts; Claim to treat Limited Company as Statutory Tenants ..	200, 338
BANKRUPTCY—(See <i>Insolvency</i> .)		Robinson's Carlton Brewery, Limited v. Nicholas—Goods ordered by Receiver and Manager; Personal Liability .. .. .	262
COMPANY LAW—		Scientific Poultry Breeders' Association, <i>In re</i> —Proposed Payments for Services to Members of Governing Body; Alteration of Memorandum of Association .. .. .	100
Aidall, <i>In re</i> —Holder of Fully-paid Shares; Liability as Contributory in Winding-up ..	562	Stead, Hazel & Co. v. Cooper—Contracts of Liquidator; Personal Liability .. .. .	187, 224
Angostura Bitters, Limited v. Kerr—Creation of Reserve Funds; Provisions in Memorandum and Articles of Association; Interpretation .. .. .	562	Tea Trading Company, <i>In re</i> ; K. & C. Popoff Bros.—Winding Up Foreign Company ..	474
Bodenham & Co., Limited, <i>In re</i> —Members' Winding up; Wrongful declaration by Directors; Measure of damages .. .. .	477	Walters' Deed of Arrangement, <i>In re</i> ; Walter's "Palm" Toffee, Limited, v. Walters—Dividends on Preference Shares guaranteed; Rights of Guarantor .. .. .	224
Broken Hill Proprietary Company, Limited v. Latham—Payments due to Debenture Holders; Question as to Exchange ..	30, 224	Whiterock Quarries, <i>In re</i> —Winding Up; Rights of Execution Creditors .. .. .	474
Ellis (Matthew), Limited, <i>In re</i> —Issue of Debenture for Cash within Six Months of Winding Up; Validity? .. 155, 224, 300,	382	EXECUTORSHIP LAW AND TRUSTS—	
Holt v. Catterall—Re-election of Director Rejected; Interpretation of Clause 76 of Table A .. .. .	297	Adamson v. Attorney-General—Property passing under Settlement; Liability to Estate and Succession Duties .. .. .	184, 224
Kerr (W. & R. S.), Liquidators of, v. Kerr—Grant of Pension to Director's Widow; Widow's Rights in Liquidation .. .. .	382		



EXECUTORSHIP LAW AND TRUSTS—continued.	PAGE	INCOME TAX AND SUR-TAX—continued.	PAGE
De Carteret, <i>In re</i> —Bequest by Testator for Indigent Widows; Valid Charitable Trust? ..	224	Glanely (Lord) v. Wightman—Stud Farm Assessed under Schedule B; Claim to Assess Separately under Schedule D Fees received for Stallions .. .. .	62, 226, 294
Grinlinton, <i>In re</i> ; Public Trustee v. Grinlinton—Settlement Estate Duty; Adjustment of Interest on Death of Annuitant .. ..	294	Heastie v. Veitch & Co.—Rent Payable by Firm to one of the Partners; Claim to deduct for Income Tax .. .. .	472
Hyde v. White—Probate Action; Several Wills but Deceased pronounced Intestate; Question of Solicitors' Costs .. .. .	562	Henry v. Galloway—Waiver of Salary by Director; Basis of Assessment to Income Tax; What is an "Office of Profit"? ..	154, 224
Jones, <i>Re</i> ; Jones v. Jones—Annuity "Free of Tax" and Annuity of "Such an Amount as after Deduction of Tax leaves a Fixed Sum" distinguished .. .. .	340, 474	Horner (G. A.), <i>In re</i> —Loans from Life Assurance Company to pay premiums; Claim for Relief from Income Tax .. .. .	32
Ogden, <i>In re</i> ; Brydon v. Samuel—Gift for Political Bodies; Void for Uncertainty? ..	298	Jones, <i>Re</i> ; Jones v. Jones—Annuity "Free of Tax" and Annuity of "Such an Amount as after Deduction of Tax leaves a Fixed Sum" distinguished .. .. .	340, 474
Sandbach, <i>In re</i> ; Royds v. Douglas—Cumulative Preference Dividends in Arrear; Issue of Funded Dividend Certificates; Capital or Income? .. .. .	382	Inland Revenue v. Falkirk Iron Company, Limited—Rent of Premises not required for Company's Business; Claim to disallow for Income Tax .. .. .	296
Straits Settlements Commissioner of Stamps v. Oei Tjong Swan—Non-British Subject domiciled in Straits Settlements; Assets outside Colony; Liability to Colonial Estate Duty .. .. .	388	Inland Revenue v. Sir W. J. Firth—Covenant to Pay Annuity; Power to revoke with Consent of Some Person nominated by Disponent; Claim to deduct Annuity for Sur-tax .. .. .	226
Worthington, <i>In re</i> ; Nichols v. Hart—Lapse of Gift of Share of Residue; Availability for payment of Debts, Expenses and Legacies ..	382	Neumann v. Inland Revenue Commissioners—Rents received in excess of Schedule A Assessments; Distribution to Shareholders; Liability to Sur-tax .. .. .	32, 100, 156, 258
Wavertree, <i>In re</i> ; Rutherford v. Walker—Selection of Effects by Legatee .. .. .	474	Overy v. Ashford, Dunn & Co., Limited—Sale of Whole of Company's Shares to Purchasing Company; Compensation paid to Directors for Loss of Office; Claim to Deduct for Income Tax .. .. .	187, 258
INCOME TAX AND SUR-TAX—		Rex v. Special Commissioners of Income Tax—Loans from Life Assurance Company to pay Premiums; Claim for Relief from Income Tax .. .. .	100
Aldwarke Company Limited v. Commissioners of Inland Revenue—Super Tax on Undistributed Income; Basis of Liability .. .. .	476	Rhodesia Railways, Limited, v. Bechuanaland Collector of Income Tax—Expenditure on Permanent Way; Claim to deduct for purpose of Income Tax in Bechuanaland Protectorate .. .. .	294
Bailey (Sir Abe) v. Commissioners of Inland Revenue—Dividends received in Liquidations; Business of Financier and Dealer in Shares; Liability to South African Income Tax .. .. .	65, 136	Shingler v. P. Williams & Sons—Royalties received for Slag removed from Land; Liability to Income Tax under Schedule D ..	258
Bonar Law Memorial Trust v. Inland Revenue Commissioners—Income Tax; Claim to exemption as "Charity" .. .. .	258	Southern v. A. B.; Same v. A.B., Limited—Profits from Unlawful Betting Business; Liability to Income Tax .. .. .	258
Brodie (Trustees of) v. Commissioners of Inland Revenue—Income insufficient for payment of Annuity; Balance paid out of Capital; Annuitants' Income Tax Liability .. ..	386	Thomas Merthyr Colliery Company, Limited v. Davis—Subscription to Coal Owners' Association; Deduction claimed for Income Tax ..	30
Cadbury Brothers, Limited, v. Sinclair—Factory Premises including Dining Block assessed to Income Tax as One Unit; Deduction from Company's Assessable Profits .. .. .	154, 258	Trenchard v. Bennet—Guarantee by Holding Company of Preference Share Dividend; Allotment of Deferred Shares as Consideration; Claim for Income Tax on Value thereof ..	258
Cockell, <i>In re</i> ; Jackson v. Attorney-General—Insolvent Estate; Preferential Claim by Crown for Arrears of Taxes .. .. .	30	Wahl v. Inland Revenue Commissioners—Date of Ascertainment of Residue; Liability of Beneficiary to Super Tax .. .. .	294
Collier (H.) & Sons, Limited v. Inland Revenue Commissioners—Income of Company prior to Winding Up Resolution; Liability for Surtax .. .. .	152	Watson's Trustees v. Wiggins—Settlement upon Infant Son; Power of Revocation; Claim for repayment of Income Tax ..	62, 188, 294
Davies v. Braithwaite—Actress resident in United Kingdom; Claim for Income Tax on Earnings Abroad .. .. .	385	Westminster Bank v. Osler—Conversion of National War Bonds by Bank; Claim for Income Tax on Excess Value .. .. .	65, 152
Du Bois Company, <i>In re</i> —Owners of whole capital of German company; Assessable as "Stocks and Shares" .. .. .	477		
Elliott v. Burn—Land let to Farmer; Assessment to Income Tax under Schedule A; Claim to Assess Separately Income from simultaneous letting of Mineral Rights ..	385, 562		
Fairholme v. T. Firth and John Brown, Limited—Action for Wrongful Dismissal; Award of Compensation; Claim to Deduct Tax .. ..	341		

## INSOLVENCY—

	PAGE
Aidall, <i>In re</i> —Holder of fully-paid Shares; Liability as Contributory in Winding Up .. .. .	562
Bodenham & Co., <i>In re</i> —Members Winding Up; Wrongful Declaration by Directors; Measure of Damages .. .. .	477
Debtor, <i>In re</i> —Bankruptcy Appeal by Poor Person; Security for Costs .. .. .	152
Debtor (No. 49 of 1932), <i>In re</i> —Bankruptcy; Irregularity in Affidavit verifying Petition; Validity of Proceedings .. .. .	294
Kern, <i>In re</i> —Execution not completed before Receiving Order; Moneys received by Creditor; Claim by Trustee in Bankruptcy .. .. .	152
Kerr, W. & R. S., Liquidators of, v. Kerr—Grant of Pension to Director's Widow; Widow's Rights in Liquidation .. .. .	382
Madras Official Assignee v. Krishnaji Bhat—Firm adjudicated Insolvent; Position of Creditor for Trust Moneys .. .. .	338
Osborn, <i>In re</i> —Debtor adjudged Bankrupt in Isle of Man; Application for Vesting Order .. .. .	62
Patrick & Lyon, Limited, <i>In re</i> —Company Insolvent; Creation of Floating Charge; Meaning of Fraudulent .. .. .	382
Robinson's Carlton Brewery, Limited, v. Nicholas—Goods ordered by Receiver and Manager; Personal Liability .. .. .	262
South-East Lancashire Insurance Company, Limited, <i>In re</i> —Liquidation of Motor Vehicle Insurance Company; Claims of Policy Holders; Application of Deposit under Assurance Companies Act, 1909 .. .. .	66, 152
Tea Trading Company, <i>In re</i> ; K. & C. Popoff Bros.—Winding Up Foreign Company .. .. .	474
Vanbergen v. St. Edmund's Properties, Limited—Bankruptcy Notice; Agreement to withdraw on payment of Debt; Adequate Consideration? .. .. .	224
Whiterock Quarries, <i>In re</i> —Winding Up; Priority of Execution Creditors .. .. .	474

## MISCELLANEOUS—

Attorney-General v. Arts Theatre of London, Limited—Social Club; Liability to Entertainments Duty .. .. .	152
Broken Hill Proprietary Company, Limited, v. Latham—Payments due to Debenture Holders; Question as to Exchange .. .. .	30, 102

## MISCELLANEOUS—continued.

	PAGE
Brotex Cellulose Fibres, Limited, v. Commissioners of Inland Revenue—Reconstruction of Company; Stamp Duty .. .. .	342
Cohen & Moore v. Commissioners of Inland Revenue—Stamp Duty on Settlement .. .. .	474
Cousins v. Sun Life Assurance Society—Life Assurance Policies for benefit of Wife under Married Women's Property Act; Wife's Death; Claim by Husband to Beneficial Interest in Policies .. .. .	64, 104
Feist v. Société Intercommunale Belge D'Electricité—Issue of Bonds by Foreign Country; Interpretation of Gold Clause .. .. .	296, 562
Gilford Motor Company v. E. B. Horne and J. M. Horne & Co., Limited—Agreement in Restraint of Trade; Validity? .. .. .	297
Hennell v. Inland Revenue Commissioners—Stamp Duty; Covenant for Monthly Payments; Security for an Annuity? .. .. .	65, 152
Koch v. Dicks—Bill of Exchange; Alteration after Acceptance .. .. .	100, 152
Lloyds Bank, Limited, v. E. B. Savory & Co.—Crossed Bearer Cheques stolen; Duty of Bank; Denial of Negligence; Onus of Proof .. .. .	103, 184
Maloney v. St. Helens Industrial Co-operative Society, Limited—Incapacity for Work through Accident; Claim for Wages; Meaning of "Sickness" .. .. .	64
Murex Limited v. Commissioners of Inland Revenue—Amalgamation; Question of Stamp Duty .. .. .	348
Reidy and Others v. Walker and Others—Rent Restriction Acts; Claim to treat Limited Company as Statutory Tenants .. .. .	200, 338
Rekstin v. Komseverputz Bureau—Bank Account Transfer; Garnishee Order; Validity .. .. .	33
Simpson's Trustees v. Simpson—Acknowledgment of Money Advanced; Question of Stamp Duty thereon .. .. .	292, 338
Tillotson (Oswald) Limited v. Inland Revenue Commissioners—Reconstruction of Company; Stamp Duty .. .. .	62, 348
Vanbergen v. St. Edmund's Properties, Limited—Bankruptcy Notice; Agreement to withdraw on payment of Debt; Adequate Consideration? .. .. .	224

TRUSTEES—(See *Executorship Law and Trusts*.)



